

FORM MO-1040B

Information To Complete Form MO-1040B

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040B and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 6 and 7.

If the taxpayer or spouse died in 2003, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2003 federal return, check the appropriate boxes.

You may check the box **100 percent disabled** if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. **Debts owed to the IRS are excluded from the non-obligated spouse apportionment.**

Line 1 — Federal Adjusted Gross Income

Use the worksheet on page 4 to split your income between you and your spouse. The combined income for you and your spouse must equal the total income you reported on your federal return.

Splitting the income usually reduces the rate at which your combined incomes are taxed and also allows you to claim non-obligated spouse status, so that you will not be held responsible for your spouse's debts to Missouri.

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following:

Yourself

Line 3Y _____ divided by
Line 4 _____ = _____

Spouse

Line 3S _____ divided by
Line 4 _____ = _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.

Line 7 — Tax on Federal Return

Use the chart on the next page to locate the tax reported on your federal return. This amount is limited based on your filing status and cannot exceed \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you received an advance child tax credit payment from the Internal Revenue Service in 2003, you must subtract that payment from the tax on your federal return. If you have an earned income credit, you must subtract the credit from the tax on your federal

return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040A	Line 36 minus Line 41 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040	Line 54 minus Lines 42 and 63 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)

Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. The standard deduction amount for married filing combined is \$9,500. But, if you or your spouse marked any of the boxes for 65 or older, or blind, see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return, or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Missouri Itemized Deductions Section on the back of Form MO-1040B. **Attach a copy of your federal return and Federal Schedule A.**

Line 9 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

Line 10 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2003, you may be eligible for a deduction on

your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. A) \$ _____

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.

- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term care included in Line C. D) \$ _____
- E. Subtract Line D from Line C. . . E) \$ _____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040B, Line 10. H) \$ _____

Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).

Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of Form MO-1040B. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

A separate tax must be computed for you and your spouse.

Line 16 — Missouri Withholding

Include only Missouri withholding on Line 16. **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).**

Line 17 — Estimated Tax Payments

Include any estimated tax payments made on your 2003 return and any overpayment applied from your 2002 Missouri return.

Line 20 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 21 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any or all of the trust funds. The amount contributed must be \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

Line 22 — Refund

Refunds are issued faster on returns that are filed early.

Line 23 — Amount Due

Payments must be postmarked by April 15, 2004, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The

Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay on-line at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a \$1 handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments.



<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

Both spouses must sign the Form MO-1040B. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate, to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return (Pages 1 and 2) and Federal Schedule A
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 10, Long-term Care Insurance Deduction

Mail Form MO-1040B, Attachments, and Payment (if necessary) to:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 1, Line 8.

You must itemize your Missouri deductions if you were required to itemize your federal deductions on your federal return.

Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 37, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). **This amount cannot exceed \$5,394.** Your Medicare is the amount in the Medicare tax withheld box on your and/or your spouse's Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2003. **The amount cannot exceed \$8,555.** (Tier I maximum of \$5,394 and Tier II maximum of \$3,161.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form

W-2(s) less, either the amount entered on Federal Form 1040, Line 64, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 28.

Line 8 — State and Local Income Taxes

The amount you paid in state income taxes is included in your federal itemized deductions and must be subtracted to determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

If your federal adjusted gross income from Federal Form 1040, Line 34 is greater than \$139,500, complete the Worksheet — State and Local Income Taxes, to determine the correct amount to subtract. If you do not complete the worksheet on page 4, your Missouri itemized deductions will be lower than they should be and you will pay too much tax.

Line 9 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s).

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 1, Line 8), you should take the standard deduction on the front of Form MO-1040B, Line 8, unless you were required to itemize your federal deductions.

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 34 is more than \$139,500 (\$69,750 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040B, Itemized Deductions, Line 10.	8	00

SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2002 Missouri tax withheld, less each spouse's 2002 tax liability. The result should be each

spouse's portion of the 2002 refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040B, Line 1.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	<small>Federal Form 1040EZ Line Number</small>	<small>Federal Form 1040A Line Number</small>	<small>Federal Form 1040 Line Number</small>	Y — Yourself		S — Spouse
1. Wages, salaries, tips, etc.	1	7	7	00	1	00
2. Taxable interest income	2	8a	8a	00	2	00
3. Dividend income	none	9a	9a	00	3	00
4. State and local income tax refunds	none	none	10	00	4	00
5. Alimony received	none	none	11	00	5	00
6. Business income or (loss)	none	none	12	00	6	00
7. Capital gain or (loss)	none	10a	13a	00	7	00
8. Other gains or (losses)	none	none	14	00	8	00
9. Taxable IRA distributions	none	11b	15b	00	9	00
10. Taxable pensions and annuities	none	12b	16b	00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17	00	11	00
12. Farm income or (loss)	none	none	18	00	12	00
13. Unemployment compensation	3	13	19	00	13	00
14. Taxable social security benefits	none	14b	20b	00	14	00
15. Other income	none	none	21	00	15	00
16. Total (add Lines 1 through 15)	4	15	22	00	16	00
17. Less: federal adjustments to income	none	20	33	00	17	00
18. Federal adjusted gross income (Line 16 less Line 17). Enter amounts here and on Line 1 of Form MO-1040B	4	21	34	00	18	00

Enter on Form MO-1040B, Line 1.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Louis

3256 Laclede Station Rd.,
Suite 101
Maplewood, Missouri
Income Tax: (314) 877-0178
Business Tax: (314) 877-0177

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Refund Inquiry Line

(800) 877-6881

(573) 751-5337

(573) 751-3505

Electronic Filing Information

Forms-by-Fax

(573) 751-3930

(573) 751-4800

Download forms or check the status of your refund from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission

(Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

2003 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I		Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	(Hermann)	197	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III		(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	(RFD, Salem)	117	Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	DeSoto 73	114	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	Dexter R-XI	118	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Diamond R-IV	119	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Dixon R-I	120	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Doniphan R-I	121	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Dora R-III	122	(Nodaway Co.)	223		
Ava R-I	014	Center 58		Drexel R-IV	123	Jefferson City	224	Jefferson Co. R-VII	
Avenue City R-IX	015	(Jackson County)	074	Dunklin R-V		Jefferson Co. R-7		(RFD, Festus)	225
Avilla R-XIII	016	Centerville R-I	077	(Jefferson Co.)	124	Green City R-I	177	Jennings	227
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		Green Forest R-II	178	Johnson Co. R-VII	571
Bakersfield R-IV	017	Centralia R-VI	079	(Gower)	125	Green Ridge R-VIII	179	Joplin R-VIII	228
Ballard R-II	018	Chadwick R-I	080	East Carter Co. R-II		Greene Co. R-VIII		Junction Hill C-12	229
Bayless	019	Chaffee R-II	081	(Ellsinore)	126	(Rogersville)	277		
Bell City R-II	020	Charleston R-I	083	East Lynne 40	127	Greenfield R-IV	180	Kansas City 33	231
Bellevue R-III	022	Chilhowee R-IV	084	East Newton Co. R-VI . . .	128	Greenville R-II	181	Kearney R-I	232
Belton 124	023	Chillicothe R-II	085	East Prairie R-II	129	Grundy Co. R-V (Galt) . .	182	Kelso C-7	233
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131			Kennett 39	234
Bevier C-4	026	Clarksburg C-2	087	Eldon R-I	132	Hale R-I	184	Keytesville R-III	235
Billings R-IV	029	Clarkton C-4	088	Elsberry R-II	134	Halfway R-III	185	King City R-I	236
Bismarck R-V	030	Clayton	089	Eminence R-I	135	Hamilton R-II	187	Kingston K-14	
Blackwater R-II	031	Clearwater R-I	090	Everton R-III	137	Hancock Place	188	(Washington Co.)	237
Bloomfield R-XIV	033	Clever R-V	091	Excelsior Springs 40 . . .	138	Hannibal 60	189	Kingston 42 (Caldwell	
Blue Eye R-V	034	Climax Springs R-IV	092	Exeter R-VI	139	Hardeman R-X	190	Co.)	238
Blue Springs R-IV	035	Clinton	093			Hardin-Central C-2	191	Kingsville R-I	239
Bolivar R-I	037	Clinton Co. R-III		Fair Grove R-X	140	Harrisburg R-VIII	192	Kirbyville R-VI	240
Boncl R-X	038	(Plattsburg)	397	Fair Play R-II	141	Harrisonville R-IX	193	Kirksville R-III	241
Boone Co. R-IV		Cole Camp R-I	096	Fairfax R-III	142	Hartsville R-II	194	Kirkwood R-VII	242
(Hallsville)	186	Cole Co. R-I		Fairview R-XI	144	Hayti R-II	195	Knob Noster R-VIII . . .	244
Boonville R-I	039	(Russellville)	432	Farmington R-VII	146	Hazelwood	196	Knox Co. R-I (Edina) . . .	245
Bosworth R-V	040	Cole Co. R-II		Fayette R-III	147	Henry Co. R-I (Windsor) .	553		
Bowling Green R-I	042	(RFD, Jefferson City) . . .	097	Ferguson-Florissant R-II .	148	Hermitage R-IV	198	Laclede Co. C-5	
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Festus R-VI	149	Hickman Mills C-1	200	(RFD, Lebanon)	247
Branson R-IV	044	Columbia 93	098	Fordland R-III	151	Hickory Co. R-I		Laclede Co. R-I (Conway) .	102
Braymer C-4	046	Community R-VI	099	Forsyth R-III	152	(Urbana)	201	Ladue (St. Louis Co.) . . .	248
Breckenridge R-I	047	Concordia R-II	101	Fort Osage R-I (Route 2,		Higbee R-VIII	202	Lafayette Co. C-1	
Brentwood	048	Cooper Co. R-IV		Independence)	153	High Point R-III	203	(Higginsville)	249
Bronaugh R-VII	049	(Bunceton)	054	Fort Zumwalt R-II	154	Hillsboro R-III	204	Lakeland R-III	
Brookfield R-III	050	Cooter R-IV	103	Fox C-6 (Arnold)	155	Holcomb R-III	205	(Deepwater)	251
Brunswick R-II	052	Couch R-I	104	Francis-Howell (R-III) . .	156	Holden R-III	206	Lamar R-I	252
Buchanan Co. R-IV		Cowgill R-VI	105	Franklin Co. R-II		Holliday C-2	207	LaMonte R-IV	253
(DeKalb)	115	Craig R-III	106	(RFD, New Haven)	157	Hollister R-V	208	LaPlata R-II	285
Bucklin R-II	053	Crane R-III	107	Fredericktown R-I	158	Houston R-I	209	Laquey R-V	254
Bunker R-III	055	Crawford Co. R-I		Fulton 58	159	Howard Co. R-II		Laredo R-VII	255
Butler R-V	056	(Bourbon)	041			(Glasgow)	168	Lathrop R-II	257
		Crawford Co. R-II (Cuba) .	108					Lawson R-XIV	258
Cabool R-IV	057	Crocker R-II	109						

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Success R-VI	496
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Sullivan C-2	497
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Summersville R-II	498
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Sunrise R-IX	499
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	School of the Osage R-II	439	Swedeberg R-III	500
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Shchuyler Co. R-I	440	Sweet Springs R-VII	501
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I			
(Ewing)	266	Morgan Co. R-II				(Memphis)	441	Taneyville R-II	502
Lexington R-V	267	(Versailles)	523	Palmyra R-I	378	Scott City R-I	573	Tarkio R-I	503
Liberal R-II	268	Mound City R-II	327	Paris R-II	379	Scott Co. Central		Thayer R-II	504
Liberty 53	269	Mountain Grove R-III	328	Park Hill	380	(Sikeston)	443	Thornfield R-I	505
Licking R-VIII	271	Mountain View-Birch		Parkway C-2	381	Scott Co. R-IV (Benton)	442	Tina-Avalon R-II	506
Lincoln R-II	272	Tree R-III	329	Pattonburg R-II	382	Sedalia 200	444	Trenton R-IX	508
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pattonville R-III	383	Seneca Hornesville C-8	445	Tri-County R-VII	
Linn Co. R-I (Purdin)	572			Pemiscot Co. R-III		Seneca R-VII	446	(Jamesport)	509
Livingston Co. R-III				(RFD, Caruthersville)	386	Seymour R-II	447	Troy R-III	510
(Chula)	275	Naylor R-II	331	Pemiscot Co. Special		Shawnee R-III	448	Twin Rivers R-X	
Lockwood R-I	276	Neelyville R-IV	332	School Dist.	576	Shelby Co. C-1		(Broseley)	512
Lone Jack C-6	278	Nell Holcomb R-IV	333	Perry Co. 32	387	(Shelbyville)	449		
Lonedell R-XIV	279	Neosho R-V	334	Pettis Co. R-V		Shelby Co. R-IV		Union R-XI (Franklin	
Louisiana R-II	280	Nevada R-V	335	(Hughesville)	389	(Shelbina)	450	Co.)	514
Luray 33	281	New Bloomfield R-III	336	Pettis Co. R-XII		Sheldon R-VIII	451	Union Star R-II	515
Lutie R-VI	282	New Franklin R-I	337	(RFD, Sedalia)	390	Shell Knob 78	452	University City	517
		New Haven (Franklin		Phelps Co. R-III		Sherwood Cass R-VIII			
		Co.)	338	(Edgar Springs)	130	(Creighton)	453	Valley Park	518
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Sikeston R-VI	454	Valley R-VI (Caledonia)	519
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Silex R-I	455	Van Buren R-1	520
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Skyline R-II	456	Van-Far R-I	521
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Slater	457	Verona R-VII	522
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Smithton R-VI	458		
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		Smithville R-II	459		
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	South Callaway R-II		Walnut Grove R-V	527
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	(Mokane)	460	Warren Co. R-III	
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	South Harrison Co. R-II		(Warrenton)	529
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	(Bethany)	461	Warrensburg R-VI	528
Maplewood-Richmond		Normandy	349	Polo R-VII	401	South Holt Co. R-I		Warsaw R-IX	530
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	(Oregon)	462	Washington	531
Marceline R-V	293	(Rosendale)	350	Portageville	574	South Iron Co. R-I		Waynesville R-VI	532
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	(Annapolis)	463	Weaubleau R-III	533
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	South Nodaway Co. R-IV		Webb City R-VII	534
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	(Barnard)	464	Webster Groves	535
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		South Pemiscot Co. R-V		Wellington-Napoleon	
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	(Steele)	465	R-IX	536
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	Southern Boone Co. R-I	466	Wellston	537
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Reynolds Co.		Wellsville-Middletown	
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	R-II	467	R-I	538
Marshall	299	North Nodaway Co. R-VI				Southland C-9		(Cardwell)	468
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	(Cardwell)	468	Southwest Livingston Co.	
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	R-I	469	R-1	539
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	Southwest R-V		(Burlington Junction)	540
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	(Barry Co.)	470	West Plains R-VII	541
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	Sparta R-III	471	West Platte Co. R-II	
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	Special School District of		(Weston)	542
Meadville R-IV	306	(Bonne Terre)	352	Republic R-III		St. Louis Co.	577	West St. Francois Co. R-IV	
Mehlville R-IX	307	North Wood R-IV	359	(Republic)	415	Spickard R-II	472	(Leadwood)	570
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	Spokane R-VII	473	Westran R-I	545
Mexico 59	310	(Ravenwood)	360	Rich Hill R-IV	417	Spring Bluff R-XV	474	Westview C-6	546
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	Springfield R-XII	475	Wheatland R-II	547
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		St. Charles Co. R-V		Wheaton R-III	548
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	(Orchard Farm)	477	Willard R-II	550
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	St. Charles R-VI	476	Willow Springs R-IV	551
Middle Grove C-1	314	Northwest R-I		Richwoods R-VII	422	St. Clair R-XIII	478	Windsor C-1	
Midway R-I	316	(High Ridge)	362	Ridgeway R-V	423	St. Elizabeth R-IV	479	(Jefferson Co.)	552
Milan C-2	317	Northwestern R-I		Ripley Co. R-III		St. James R-I	481	Winfield R-IV	554
Miller R-II	318	(Mendon)	363	(Gatewood)	164	St. Joseph	482	Winona R-III	555
Miller Co. R-III		Norwood R-I	364	Ripley Co. R-IV		St. Louis City	483	Winston R-VI	556
(Tuscumbia)	511			(RFD, Doniphan)	424	Stanberry R-II	484	Woodland R-IV	557
Mirabile C-1	319	Oak Grove R-VI	366	Risco R-II	425	Ste. Genevieve Co. R-II	485	Worth Co. R-III	558
Missouri City 56	320	Oak Hill R-I	367	Ritenour	426	Stet R-XV	487	Wright City R-II	559
Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	Stewartsville C-2	488	Wyaconda C-1	560
Monett R-I	322	Odessa R-VII	369	Rock Port R-II	428	Stockton R-I	489		
Moniteau Co. C-1		Oran R-III	370	Rockwood R-VI	429	Stoutland R-II	490	Zalma R-V	561
(Jamestown)	221	Orearville R-IV	371	Rolla 31	430	Strafford R-VI	492		
Moniteau Co. R-I		Oregon-Howell R-III	246	Roscoe C-I	431	Strain-Japan R-XVI	575		
(California)	060	Orrick R-XI	372			Strasburg C-3	494		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Salem R-80	434	Sturgeon R-V	495		
(Latham)	256	Osage Co. R-II (Linn)	274	Salisbury R-IV	435				